

House Bill 914

By: Representative Davis of the 109th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to change certain provisions regarding applicability of sales and use tax to
3 motor fuel sales; to change certain provisions regarding the second motor fuel tax; to provide
4 for related matters; to provide an effective date; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
9 amended by revising Code Section 48-8-3.1, relating to the applicability of sales and use tax
10 to motor fuel sales, as follows:

11 "48-8-3.1.

12 (a) Except as provided in subsection (b) of this Code section, sales and use of motor fuels
13 as defined in paragraph (9) of Code Section 48-9-2 shall be exempt from the ~~first 3~~ 4
14 percent ~~of the sales and use taxes~~ tax levied or imposed by this article ~~and shall be subject~~
15 ~~to the remaining 1 percent of the sales and use taxes levied or imposed by this article.~~

16 (b) Sales and use of motor fuel other than gasoline which motor fuel other than gasoline
17 is purchased for purposes other than propelling motor vehicles on public highways as
18 defined in Article 1 of Chapter 9 of this title shall be fully subject to the 4 percent sales and
19 use taxes levied or imposed by this article unless otherwise specifically exempted by this
20 article.

21 (c) It is specifically declared to be the intent of the General Assembly that taxation
22 imposed on sales and use of motor fuel ~~wholly or partially~~ subject to taxation under
23 subsection (b) of this Code section shall not constitute motor fuel taxes for purposes of any
24 provision of the Constitution providing for the automatic or mandatory appropriation of
25 any amount of funds equal to funds derived from motor fuel taxes."

SECTION 2.

Said title is further amended by revising paragraph (1) of subsection (b) of Code Section 48-9-14, relating to the second motor fuel tax, as follows:

"(b)(1) The motor fuel tax imposed by this Code section is levied at the rate of ~~3~~ 4 percent of the retail sale price less the tax imposed by Code Section 48-9-3 upon the sale, use, or consumption, as defined in Code Section 48-8-2, of motor fuel in this state. This tax shall be subject only to the exemptions provided in Code Section 48-9-3."

SECTION 3.

This Act shall become effective on July 1, 2008.

SECTION 4.

All laws and parts of laws in conflict with this Act are repealed.